

**DO NOT SEND THIS VA-8453C TO THE VA DEPT OF TAXATION OR THE IRS.  
IT MUST BE MAINTAINED IN YOUR FILES!**

For calendar year 2012, or tax year beginning \_\_\_\_\_, 2012, ending \_\_\_\_\_, 20\_\_\_\_ ☐ On-line filed return

Corporation Name	Federal ID Number
<b>Part I Tax Return Information</b>	
1. Federal Taxable Income (Form 500, page 2, line 1)	1.
2. Virginia Taxable Income (Form 500, page 2, line 7)	2.
3. Income tax (Form 500, page 2, line 9)	3.
4. Total payments and credits (Form 500, page 2, line 16)	4.
5. Total due (Form 500, page 2, line 21)	5.
6. Amount to be refunded (Form 500, page 2, line 24)	6.
<b>Part II Declaration of Officer</b>	
<p>I declare under penalties of perjury that I am an officer of the above corporation and that I have compared the information on the return with the information I have provided to my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and that the amounts described in Part I above agree with the amounts shown on the corresponding lines of my 2012 Virginia corporation income tax return. To the best of my knowledge and belief, the corporation's return is true, correct and complete. I consent that the corporation's return including this declaration and accompanying schedules and statements be sent to the Internal Revenue Service (IRS) by my ERO and by the IRS to the Virginia Department of Taxation. This declaration is to be retained by the ERO or transmitter as validation of the corporation's electronically filed Virginia income tax return. If filing a balance due return, I authorize the Virginia Department of Taxation and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated on the 2012 Virginia income tax return for payment of state taxes owed on this return. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I certify that the transaction does not directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process.</p> <p>I understand that if the Virginia Department of Taxation does not receive full and timely payment of its liability, the corporation will remain liable for the tax liability in addition to all applicable penalties and interest.</p>	
_____ Signature of Officer	_____ Title
_____ Date	
<b>Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer</b>	
<p>I declare that I have reviewed the above corporation's return and that the entries on this form are complete and correct to the best of my knowledge. I have obtained the corporate officer's signature on Form VA-8453C before submitting this return to the Internal Revenue Service (IRS) and the Virginia Department of Taxation. I have provided the officer with a copy of all forms and information to be filed with the IRS and the Virginia Department of Taxation, and have followed all other requirements as described in Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns, and any requirements specified by the Virginia Department of Taxation. If I am also the Paid Preparer, under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which preparer has any knowledge. ERO's and paid preparer can sign the form using a rubber stamp, mechanical device, such as a signature pen, or computer software program.</p>	
ERO's Signature	ERO's SSN or PTIN
Date	
Firm's name (or yours if self-employed)	Paid Preparer? <input type="checkbox"/> Y <input type="checkbox"/> N   Self-employed? <input type="checkbox"/> Y <input type="checkbox"/> N
Street Address	EIN
City, State, and Zip	Phone no.
Paid Preparer's Signature	Preparer's SSN or PTIN
Date	
Firm's name (or yours if self-employed)	Self-employed? <input type="checkbox"/> Y <input type="checkbox"/> N
Street Address	EIN
City, State and Zip	Phone no.

## General Instructions

**Note.** *Instead of filing Form VA-8453C, a corporate officer filing a corporation's return through an electronic return originator (ERO) may opt to sign the return using a personal identification number (PIN). Refer to Form VA-8879C, Virginia e-file Signature Authorization.*

*This form should be retained by the ERO. Do not send this form to the Virginia Department of Taxation or the IRS.*

## Purpose of Form

Use Form VA-8453C to:

- ◆ Authenticate the electronic portion of Form 500, Virginia Corporation Income Tax Return,
- ◆ Authorize the ERO to transmit via a third party transmitter and
- ◆ Authorize the intermediate service provider (ISP) to transmit via a third party transmitter if you are filing on-line.

## When and Where to File

This form must be retained by the preparer/ERO for three (3) years or for on-line filed returns, the corporation must retain for three (3) years once the Virginia acknowledgment is received. For self-prepared returns, the transmitter must retain the form. Preparers, ERO's, transmitters and or taxpayers must make the documents available to the Department of Taxation upon request.

## Line Instructions

**Name of Corporation.** Print or type the corporation's name in the space provided.

**Federal Employer Identification Number.** Enter the corporation's FEIN in the space provided.

**On-line filed return.** This box should only be checked if the return is filed by the corporate officer via the Internet.

## Part I-Tax Return Information

Provide requested line items from Form 500, Virginia Corporation Income Tax Return.

## Part II-Declaration of Officer

The corporate officer's signature, title, and date of signature are required.

The taxpayer must ensure that the following information relating to the financial institution account is provided in the tax preparation software:

- Routing number
- Account number
- Type of account (checking or savings)
- Direct debit amount for tax due returns (**Note:** Direct debits from a taxpayer's account will occur five to seven business days from the requested direct debit date.)

Federal banking regulations have imposed additional reporting requirements on all electronic banking transactions that directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process. These are called International ACH Transactions (IAT) and include electronic direct debit (tax payments). At present, The Virginia Department of Taxation (The Department) does not support IAT. Taxpayers who instruct The Department to process electronic banking transactions on their behalf are certifying that the transactions do not directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process.

## Part III-Declaration of Electronic Return Originator (ERO) and Paid Preparer

**Note.** *If the return is filed on-line through an ISP and/or transmitter (not using an ERO), do not complete Part III.*

A paid preparer must sign Form VA-8453C in the space for Paid Preparers. ERO's and Paid Preparers may sign Part III of the form using the alternative signature methods using a rubber stamp, mechanical device, such as a signature pen, or computer software program. The signature must include either a facsimile of the ERO's signature or of the ERO's printed name. If the paid preparer is also the ERO, do not complete the paid preparer section. Instead, check the box labeled "Y" next to "Paid Preparer?".